

**POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO**

I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).

I hereby appoint:

The practitioners associated with the Customer Number: 52835

as attorneys or agents to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications identified below:

<u>Serial Number</u>	<u>Filing Date</u>	<u>Inventor</u>	<u>Attorney Docket No.</u>
12/173,325	July 15, 2008	Murakami, et al.	20162.12USD1
10/565,716	January 25, 2006	Murakami, et al.	20162.12USWO
10/594,481	June 22, 2007	Okai, et al.	20162.13USWO
11/606,326	November 28, 2006	Kotani, et al.	20162.14USWO
11/547,353	December 21, 2007	Yano, et al.	20162.15USWO
10/588,363	March 27, 2007	Tamai, et al.	20162.16USWO
10/587,381	April 16, 2007	Tamai, et al.	20162.17USWO
10/573,863	June 27, 2008	Okada, et al.	20162.18USWO
10/570,087	November 1, 2006	Yano, et al.	20162.19USWO
12/139,175	June 13, 2008	Matsuda, et al.	20162.20USD1
10/587,085	July 21, 2006	Yanagisawa, et al.	20162.21USWO

Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:

The address associated with Customer Number: 52835

Assignee Name and Address: KANEKA CORPORATION  
2-4, Nakanoshima 3-chome, Kita-ku  
Osaka-shi, Osaka 530-8288  
Japan

**Signature of Assignee of Record**

The individual whose signature and title is supplied below is authorized to act on behalf  
of the assignee.

Signature	<i>Mamoru Ishida</i>	Date:
Name	Mamoru Ishida	
Title	Deputy General Manager, Intellectual Property Department	

A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.